

THE  
C A S E

OF THE  
AUDITORS and RECEIVERS

OF HIS

Majesties Revenue,

WITH

Some Reasons against transferring the Receipt and  
Accompts of the Augmentation-Revenue from  
them to the Sheriffs and the Pipe.

And a Brief

S U R V E Y

OF THE

Mischiefs which will ensue the alteration designed,  
both as to his Majesties advantage, and the  
Subjects interest.

01 5.01  
21-12  
21-12

2-7-08  
9-8-08  
9-8-08  
5

pc/1-  
holding

(ii), 6 pp

F1105

15-8-10  
15-8-10  
30 17 8







THE  
C A S E  
OF THE  
AUDITORS and RECEIVERS  
Of his Majesties Revenue, &c.

**T**hat wise Prince King *Henry* the 7. taking notice of the great delays, used in answering his revenue by the Sheriffs: and also of the great pressures upon his Subjects, from the Officers of the Pipe, did model his Crown-revenue according to the pattern of that of his Dutchy of *Lancaster*; by appointing Auditors, and Receivers thereof. Who were not to account according to the Course of his Exchequer, but before his Royal Chamber.

This model of Receit and Accounts was afterwards confirmed and established by Act of Parliament. 6<sup>o</sup> *Hen.* 8. Whereby also it was provided, that such of the Crown-Revenues, as were contained in a schedule, annex to the said Act: or should be contained in any schedule signed by the Kings Majesty, should be wholly answered by Receivers appointed by his Majesty, to his Royal Chamber. And that Auditors be appointed to take the accounts of the Revenue, and to see to the levying thereof. And that no proceffe issue out of the Exchequer against the accountants but upon request of such Auditors.

(2)  
The onely reasons for such establishment given in the preamble of the Act, are, that the Accounts might be more speedily taken, and a speedier payment made then could be according to the Course of the Exchequer, as also for the greater ease and lesse charge of all Accountants.

The said Revenue during the whole Reigne of *Hen. 8.* was accordingly answered and managed, by Auditors and Receivers within the survey of the old and new Courts of Augmentation. And Court of General Survey.

Act of Parliament 7 Ed. 6 cap. 1. The answering of the Accounts was provided for, and established to the Kings security and the Kings service, which still the Auditors and Receivers do to this day.

This statute was intended to be the perpetual rule for the receipts and accounts of the Augmentation revenue after the Court should be dissolved, for by the very next chapter, the dissolution of the Court of Augmentations was conveyed, though not perfected till halfe a year after 10. *Hen. 8.*

The several Lord Treasurers, Chancellors, and Barons of the Exchequer, which have been since, have in pursuance of their power given by the Articles of Annexation 10 *Maria.* Confirmed, aproved and continued that form of Receipts and Accounts now in use as most beneficial to the Crown and least grievous to the people.

And whensoever the like attempts, to that now on foot have been moved, as often they have been, they have alwayes been exploded, as prejudicial to the Crown.

The Auditors and Receivers are invested in their respective offices, for their lives, and intitled to all profits and advantages to the same belonging by letters Patents from the Kings of this Realm.

The whole charge of the Crown to Auditors, Receivers, Messengers, Bailiffs, Collectors, and other Ministerial Officers, for bringing in of the revenue in charge before them, doth not exceed 5000. l. pounds. per Ann. Which is no excessive charge to the Crown, for so much service: neither hath his Majesty more service of any other nature whatsoever, performed upon easier terms, especially by so many Gentlemen of quality, as the Auditors, and Receivers, to the number of thirty, besides many inferior Officers.

The Receivers and other officers, who intermeddle with receipt of the



the revenue, before they enter upon their offices, do for every 100. l. within their charge become bound to his Majesty by Recognizance in 200. l. with sufficient securities, as well true payment to make, as to accompt, within the times limited by 7 Ed. 6. cap. 1. And if they fail thereof, they both forfeit their offices, and they and their sureties are lyable. So that no considerable loss can possibly accrue to the Crown, by the failer of any such officer. And the Crown in few years suffers greater loss in the revenue now charged in the Pipe, by the undue practises of the officers thereof, then it hath sustained by failer of Receivers ever since the revenue was brought into that Course.

For the ease of the Subject by the provision of 7 Ed. 6. The Receivers make two circuits yearly, and the Auditors one, throughout the limits of their Assignments, and what moneys are payed, and accounted for in their circuits, are so received and accounted for, with little or no charge to the Subject, and the charge which the Kings tenants draw upon themselves, from messengers is through their gross neglect. For 7 Ed. 6. which threatens the Receivers upon so great forfeitures not to neglect to account and to make payments within the times there limited, provides for the times of their receipts. And should those rents which are so wilfully suffered in arrear, be sent into the Pipe, that proceffe might issue forth, it would cost the tenant fourfold the charge of a messenger.

The accounts of the Receivers, and other Ministers of the revenue, are to this day taken and declared both as to time and method according to the patern prescribed by 7<sup>o</sup> Ed. 6. cap. 1. Which is so exact and plain a method of accounts, that the least fraud in the account may at first view be detected upon declaration thereof, before the Grand officers of his Majesties Revenue.

The accounts determined are declared before and controuled by the Lord Treasurer, Chancellor, and Barons of the Exchequer according to the antient and established controulement of the Exchequer, so that no unjust allowance, or other fraud can possibly creep into the account undiscovered.

*A Brief Survey of the mischiefs which will ensue the alteration designed, both as to his Majesties advantage, and the Subjects interest, may in part be taken by the subsequent considerations.*

*In reference to his Majesty.*

- 1 **T**H E revenue will be thereby taken from the view and control of the Lord Treasurer, Chancellor, and Barons of the Exchequer, and put into the sole managery of the Clerks of the Pipe-office without any control; the Officer Stiled the Controller of the Pipe, being by his office either *de jure* or *de facto*, no controller of accompts, but is only to take care of the issuing forth of Proceſſe.
- 2 The answering of the revenue and of debts arising thereupon will be thereby greatly retarded, for the summons of the Pipe is a weak Proceſſe, and usually a debt resteth there a year or two, sometimes more, before it come into *schedula Pipe* to be levyed upon body, lands and goods. And in common practice Debts and Farms levyed by Sheriffs are seldome paid in till two or three years after they become due; so that in effect the King shall pay above 10 *l. per centum* for levying of what is due to him. This was the principal reason of 6. H. 8. for putting of the revenue into that course it is now in. And though *Statutum de Scaccario* 51. H. 3. to which the present Bill refers, doth appoint payment to be made at the Sheriffs half year profers, yet the usage, practice, and course of the Exchequer ever have been and yet are repugnant to it.
- 3 If his Majesty make allowance for levying of this revenue and pay for the passing of the Accompts, which probably is also projected, the charge cannot but exceed the present charge, for that the Sheriffs Accompts in the Pipe will be thereby increased above fourfold.
- 4 The hazard by failer cannot be less: the Receivers being likewise persons of quality and estate, and for every 100 *l.* give several security of the most sufficient Knights and Gentlemen,

The



(5)

3 The Crown is likely to receive thereby considerable los by arbitrary and unjust allowances in the accompt, subject to no control through combination between the under-Sheriffs and Clerks of the Pipe-office; for those worthy persons the High-Sheriffs do not intermeddle or concern themselves with the matters of the accompt.

A new and large revenue will not probably fare better in the Pipe then the old. And how much to the disadvantage of the Crown the revenue already there in charge hath been managed, will somewhat appear by a short Table of the Sheriffs whole charge, besides what is in Farm, and by the small pittance that is answered into the Receipt.

His Vicondels rents	4000
Fines before the Clerk of the market	400
Part of the Green-wax not in Farm	3000
Debts per total Pipe near	20000
Seisures upon the foraign accompts <i>Communibus annis</i>	27000
Total.	54400

Besides Fines and amercements upon the Sheriffs themselves, and divers Fee-farm rents payable *ad Scaccarium tantum* sometimes of great value, drawn into the Sheriffs. Accompt by the undue summons of the Pipe to furnish unjust allowances.

Of this great charge there is not paid yearly into the Receipt 3000 l. the residue is cut off by some wayes and methods which deserve to be inquired into.

*Mischiefs in reference to the Subject.*

1 Every Sheriff will be thereby put to excessive trouble and charge in entering of several securities for every 100 l. according to the course of the Exchequer.

2 The taking of his charge yearly, whether from the Auditor or Clerk of the Pipe will be very expensive to him.

3 So will the yearly Rental prescribed by the Act.

4 The passing of his Accompt, which will be four times as long as now it is, and his *Quietus est* will be an insupportable burden, if the charge of his present Accompt be a grievance, as no doubt it is.

5 It will be a work not only highly troublesome, but almost impossible for

for the Sheriffe within the time limited to Collect the infinite small rents disperst throughout every corner of his Bailiwick.

6 By entering into Recognizance a danger is intailed upon him and his posterity, until every penny of his charge be truly discharged, which probably may never be: at least not for some generations.

7 It seems unreasonable to impose so great trouble, charge and danger upon the Sheriffs (who have already smarted so much from the Pipe) without a proportionable reward. And to allow such reward (which of necessity (if proportionable) must exceed the present charge of answering of the Revenue) would be to take the bread from the Auditors and Receivers, his Majesties ancient and loyal subjects and servants, and to cast it to the under-Sheriffs and the Pipe; for the high-Sheriffs only share the charge and danger, but the under-Sheriffs and the Pipe divide the spoil.

8 All Farmers, Fee-farmers, and other his Majesties tenants will be thereby insupportably vexed and burdened, for besides paying the Sheriff for levying the rents, when he levies by Proceffe, they shall pay both for the Proceffe and discharge upon the great Roll: and if a rent never so small be once *in super*, though the tenant come in voluntarily and pay it, he shall not be discharged without taking his *Quietus est*, so that one shilling shall cost him twenty.

9 The Auditors and Receivers having their offices established by several Acts of Parliament, and granted to them for their lives by Letters Patents from the Kings of this Realm, with all fees and profits incident to the same, which are for the most part payable out of the revenue within their charge, do hope that they shall not be divested of their rights and freeholds, unless some crime be laid and proved against them, or that your grave wisdoms shall judge after a full and perfect debate of all interests, that the Crown sustains by their Offices an unnecessary and considerable damage, which by the alteration will be redrest.

It is lastly humbly proposed on his Majesties behalf, that before farther credit be gained to the specious suggestions of the Bill, a survey may be taken of the managery of that Revenue already in charge in the great Roll, to the end a just estimate may be made of its fitness to contain a larger Revenue, consistent with his Majesties security and the peoples ease and interest.

14-8-8  
4-4-4  
1-1-1  
3-3-3